



A Note To Harvesters of Public Timber



Enclosed is your current quarter Forest Excise Tax Return with Reporting Instructions provided on the reverse side of each page. Following are some points to remember about your Tax Reporting Forms Non-Competitive Sales, No Activity Reporting, and Harvester Assistance. If you have any questions, please call our Toll Free Number at (800) 548-8829 (Monday through Friday, 8:00am to 5:00pm).

Tax Reporting Forms

- Reporting forms are enclosed. This is the only tax return you will receive this quarter.
- If any contracts are omitted from the pre-printed Summary Page, please enter the county and legal description (contract or permit number as appropriate) on a blank line and report all volumes harvested this quarter.

Salmon Credit

- Under a new law, forest excise taxpayers will be allowed a credit (referred to as the *salmon credit* in the tax forms and instructions) provided the Department of Natural Resources approves the use of the credit as indicated on the Forest Practices Application (FPA). The Forest Excise Tax returns will reflect the credit approval associated with each FPA or contract number by indicating yes, no, or not applicable (N/A). Please see instructions for both the Summary and Detail pages for more information.

Non-Competitive Sales

- Non-Competitive sales must be reported using the Department published Stumpage Value Tables and the Private Land Standard Detail Page or qualified harvesters may use small harvester option. Please contact the Department by phone to obtain the form and tables; or
- You may access our Internet home page at <http://dor.wa.gov> for Stumpage Value Tables and Forms. Click on *Rules/Laws*, *Forest Tax*, then *Stumpage Value Determination Tables*.

Roads and Other Considerations

- See the detail page instructions for information relevant to reporting value of roads and other considerations on public state sales.

No Activity Reporting

- It is important to note that even though you do not harvest in a quarter, you are required to file a tax return to avoid delinquency. Just write "No Harvest" on the front of your tax return form and return it to us.

Business and Occupation (B&O) Tax

- Timber harvesting is considered a business activity under Washington law. Persons who harvest timber owe Business and Occupation tax if the gross receipts from sale of logs (including the loggers share) during the year is more than \$100,000.00. For more information and to register, call (800) 548-8829.
- Timber harvesters who do not qualify for the exemption are responsible for filing a Master Application if they are not already registered.

Harvester Assistance

- Harvester assistance locations are listed on the reverse side of this document or dial our Toll Free Number at (800) 548-8829.

State of Washington
Department of Revenue
Special Programs Division
Forest Tax Section
PO Box 47472
Olympia WA 98504-7472

Phone: (800) 548-8829
Fax: (360) 664-8438

FOR HELP WITH TAX RETURNS

These office locations have a professional forester available *by appointment* for harvester assistance.

District Office	Phone Number	County
Aberdeen No office in Aberdeen. Forester will make arrangements to meet with taxpayers.	(800) 548-8829 Please call for an appointment.	Grays Harbor, Clallam West, Jefferson West, Mason, Pacific
Everett 11627 Airport Rd, Suite B Everett WA 98204-8714	(425) 356-2768	Snohomish, Island, San Juan, Skagit, Whatcom
Olympia Target Place 2735 Harrison Ave NW Suite 440 Olympia WA 98502	(360) 753-7086 or (800) 548-8829	Thurston, Lewis, Wahkiakum
Port Angeles 734 E 1 st Street Suite B Port Angeles, WA 98362-3605	(800) 548-8829 Please call for an appointment.	Clallam, Jefferson
Spokane 4407 N. Division St Suite 300 Spokane WA 99207-1685	(509) 482-3811 or (509) 483-5646 for Colville area assistance.	Adams, Asotin, Lincoln, Benton, Columbia, Pend Oreille, Franklin, Spokane, Garfield, Stevens, Whitman, Walla Walla
Tacoma Home Street Bank 3315 S 23 rd Street Suite 300 Tacoma WA 98405-1605	(253) 593-5287 (Primary) (253) 593-5288 (Secondary)	Pierce, King, Clallam East, Jefferson East, Kitsap
Vancouver 8008 NE Fourth Plain Blvd Suite 320 Vancouver WA 98662-7251	(360) 260-6273	Cowlitz, Clark, Klickitat, Skamania
Wenatchee No Forester in the office. Forester will make arrangements to meet with taxpayers.	(800) 548-8829 Please call for an appointment.	Chelan, Ferry, Douglas, Kittitas, Okanogan, Grant, Yakima

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>. For Stumpage Value Tables, click *Rules/Laws*, *Forest Tax*, then *Stumpage Value Determination Tables*.